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E. WADE MULLINS, III, P.A.

March 16, 2006

VIA ELECTRONIC AND HAND DELIVERY

The Honorable Charles L.A. Terreni Chief Clerk/Administrator South Carolina Public Service Commission 101 Executive Center Drive, Suite 100 Columbia, SC

RE: Annual Review of Base Rates for Fuel Costs of South Carolina Electric & Gas Company

Docket No. 2006-2-E

Dear Mr. Terreni:

We are filing herewith the original and twenty-five (25) true and correct copies of the **Testimony of Dennis W. Goins** for filing on behalf of CMC Steel South Carolina ("CMC") (formerly known as SMI Steel-South Carolina) in the above-referenced docket. Because the prefiled testimony of Dennis W. Goins contains confidential information obtained from SCE&G pursuant to a Confidentiality Agreement by and between CMC and SCE&G, CMC is requesting that the Testimony of Dennis W. Goins be received in its original form under seal for Commission review. Also, as reflected in our letter to you of March 14, 2006, we are requesting that the Commission accept the filing of this testimony one day beyond the March 15, 2006 deadline established by the Commission. We have requested and obtained the consent of all parties in this matter (SCE&G, ORS & SCEUC) to the one day extension for submission of CMC's prefiled testimony.

In accordance with Order No. 2005-226 of Docket No. 2005-83-A, CMC is providing the true and correct copies of the Testimony of Dennis W. Goins to the Commission in a sealed envelope marked "CONFIDENTIAL." The testimony itself is also marked "CONFIDENTIAL." Also pursuant to Order No. 2005-226, enclosed herewith for filing are twenty-five (25) redacted copies of the Testimony of Dennis W. Goins.

By copy of this letter, I am serving all parties of record with the redacted copy of the Testimony of Dennis W. Goins. CMC is also serving SCE&G with a true and correct unredacted copy of the Testimony of Dennis W. Goins. I am enclosing my certificate of service to that effect.

The Honorable Charles L.A. Terreni March 16, 2006 Page 2 of 2

Please acknowledge your receipt of this document by file-stamping the copy of this letter enclosed, and returning it via the person delivering same.

If you have any questions or need additional information, please do not hesitate to contact me.

With kind regards, I am

Very truly yours,

E. Wade Mullins, III

cc:

Damon E. Xenopoulos, Esquire

Counsel of record

Enclosures

BEFORE THE SOUTH CAROLINA PUBLIC SERVICE COMMISSION

			\circ	
In the Matter of:)			in the second
Annual Review of Base Rates for Fuel Costs of)		\sim	1
South Carolina Electric & Gas Company)	Docket No. 2006-2-	57	
)			

This is to certify that I have caused to be served this day, one (1) redacted copy of the Testimony of Dennis W. Goins, by hand-delivery and electronic mail service as follows unless otherwise noted:

> Mitchell M. Willoughby, Esquire Willoughby & Hoefer, P.A. P. O. Box 8416 Columbia, SC 29202

Patricia B. Morrison, Esquire South Carolina Electric & Gas Company Legal Department - 130 Columbia, SC 29218

> Belton T. Ziegler, Equire Haynsworth Sinkler Boyd, P.A. P.O. Box 11889 Columbia, SC 29211

> > Scott Elliott, Esquire Elliott & Elliott, P.A. 721 Olive Street Columbia, SC 29205

Shannon B. Hudson, Esquire Office of Regulatory Staff 1441 Main Street, Suite 300

Columbia, SC 29201

Debbie Wiles

Columbia, South Carolina March 16, 2006

STATE OF SOUTH CAROLINA BEFORE THE SOUTH CAROLINA PUBLIC SERVICE COMMISSION

DOCKET NO. 2006-2-E

SOUTH CAROLINA ELECTRIC & GAS COMPANY ANNUAL REVIEW OF BASE RATES FOR FUEL COSTS

REDACTED DIRECT TESTIMONY OF DR. DENNIS W. GOINS ON BEHALF OF CMC STEEL SOUTH CAROLINA

March 2006

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STATE OF SOUTH CAROLINA BEFORE THE SOUTH CAROLINA PUBLIC SERVICE COMMISSION

IN RE: SOUTH CAROLINA ELECTRIC & GAS COMPANY ANNUAL REVIEW OF BASE)	Docket No. 2006-2-E
RATES FOR FUEL COSTS)	

REDACTED DIRECT TESTIMONY OF DR. DENNIS W. GOINS ON BEHALF OF CMC STEEL SOUTH CAROLINA

1		INTRODUCTION AND QUALIFICATIONS
2	Q.	PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS
3		ADDRESS.
4 5	A.	My name is Dennis W. Goins. I operate Potomac Management Group, an economics and management consulting firm. My business address is 5801
6		Westchester Street, Alexandria, Virginia 22310.
7	Q.	PLEASE DESCRIBE YOUR EDUCATIONAL AND
8		PROFESSIONAL BACKGROUND.
9	A.	I received a Ph.D. degree in economics and a Master of Economics degree
10		from North Carolina State University. I also earned a B.A. degree with
11		honors in economics from Wake Forest University. From 1974 through
12		1977 I worked as a staff economist at the North Carolina Utilities
13		Commission. During my tenure at the Commission, I testified in
14		numerous cases involving electric, gas, and telephone utilities on such
15		issues as cost of service, rate design, intercorporate transactions, and load

forecasting. While at the Commission, I also served as a member of the Ratemaking Task Force in the national Electric Utility Rate Design Study sponsored by the Electric Power Research Institute (EPRI) and the National Association of Regulatory Utility Commissioners (NARUC).

Since 1978 I have worked as an economic and management consultant to firms and organizations in the private and public sectors. My assignments focus primarily on market structure, planning, pricing, and policy issues involving firms that operate in energy markets. For example, I have conducted detailed analyses of product pricing, cost of service, rate design, and interutility planning, operations, and pricing; prepared analyses related to utility mergers, transmission access and pricing, and the emergence of competitive markets; evaluated and developed regulatory incentive mechanisms applicable to utility operations; and assisted clients in analyzing and negotiating interchange agreements and power and fuel supply contracts. I have also assisted clients on electric power market restructuring issues in Arkansas, New Jersey, New York, South Carolina, Texas, and Virginia.

I have submitted testimony and affidavits and provided technical assistance in more than 100 proceedings before state and federal agencies as an expert in cost of service, rate design, utility planning and operating practices, regulatory policy, and competitive market issues. These agencies include the Federal Energy Regulatory Commission (FERC), the General Accounting Office, the Circuit Court of Kanawha County, West Virginia, the First Judicial District Court of Montana, and regulatory agencies in Alabama, Arkansas, Arizona, Colorado, Florida, Georgia, Idaho, Illinois, Kentucky, Louisiana, Maine, Massachusetts, Minnesota, Mississippi, New Jersey, New York, North Carolina, Ohio, Oklahoma, South Carolina, Texas, Utah, Vermont, Virginia, and the District of Columbia. A listing of these regulatory and court proceedings is presented in Appendix A.

1	Q.	ON WHOSE BEHALF ARE YOU APPEARING IN THIS
2		PROCEEDING?
3	A.	I am appearing on behalf of CMC Steel South Carolina, a member of the CMC Steel Group.
5	Q.	WHAT ASSIGNMENT WERE YOU GIVEN WHEN YOU WERE
6		RETAINED?
7	Α.	I was asked to undertake two primary tasks:
8		1. Review the 2006 base fuel rate filing made by South Carolina
9		Electric & Gas Company (SCE&G).
10		2. Identify any major deficiencies in SCE&G's proposed base fuel
11		rate, and suggest recommended changes.
12	Q.	WHAT SPECIFIC INFORMATION DID YOU REVIEW IN
13		CONDUCTING YOUR EVALUATION?
14	Α.	I reviewed SCE&G's filing, testimony, exhibits, and responses to requests
15		for information. I also reviewed information found on web sites operated
16		by the Commission and by SCE&G and its parent—SCANA Corporation.
17		In addition, I reviewed the Office of Regulatory Staff (ORS) report
18		recently filed with the Commission concerning SCE&G's fuel-related
19		expenses, policies, practices, and operations.2
20		CONCLUSIONS
21	Q.	WHAT CONCLUSIONS HAVE YOU REACHED?
22	Α.	On the basis of my review and evaluation, I have concluded the following:
23		1. SCE&G has proposed increasing the current base fuel rate by 3.45
24		mills per kWh (15.3 percent)—from 22.56 mills per kWh to 26.01
	2	or to March 1, 2006, CMC Steel South Carolina was known as SMI Steel-South Carolina. <i>Idy of South Carolina Electric and Gas Company Fuel Expenses</i> , Office of Regulatory Staff, tric and Natural Gas Department, Docket No. 2005-2-E, December 31, 2005. In the

Docket No. 2006-2-E Dennis W. Goins – Redacted Direct Page 3

1		mills per kWh. This proposed increase follows the 4.92 mills per
2		kWh (27.9 percent) base fuel rate increase that SCE&G received in
3		its 2005 fuel case (Docket No. 2005-2-E). If the Commission
4		approves SCE&G's proposed base fuel rate, the fuel component of
5		SCE&G's base rates will have increased by 8.37 mills per kWh
6		(nearly 47.5 percent) in 2 years.
7		2. SCE&G's estimated accumulated deferred fuel cost balance at the
8		end of April 2006 is approximately \$38.4 million. As a result,
9		SCE&G designed its proposed 26.01 mills per kWh base fuel rate
10		to recover not only its expected fuel costs for May 2006 through
11		April 2007, but also the \$38.4 million unrecovered balance.
12		3. The increase in SCE&G's fuel costs has been driven primarily by
13		recent dramatic increases in coal, natural gas, and No. 2 fuel oil
14		prices.
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20		RECOMMENDATIONS
21	Q.	WHAT DO YOU RECOMMEND ON THE BASIS OF THESE
22		CONCLUSIONS?
23	A.	I recommend that the Commission:
24		1. Reject SCE&G's proposed 26.01 mills per kWh base fuel rate.
25		Instead, the Commission should set the rate to spread collection of
26		SCE&G's estimated \$38.4 million deferred fuel cost balance
27		(through April 2006) over two years. This option is identical to the

1	cost-recovery method the Commission approved in Docket No.
2	2005-2-E. Under this option, SCE&G's base fuel rate for May
3	2006 - April 2007 would be 25.15 mills per kWh—or 0.86 mills
4	per kWh less than SCE&G's proposed 26.01 mills per kWh.
5	Although this option is premised on a 2-year deferred recovery
6	period, its operation would provide SCE&G an opportunity to
7	recover its deferred fuel cost balance during the 12 months in
8	which a new base fuel rate is in effect. More specifically, to meet
9	this objective, I recommend that the first revenue collected under
10	the new base fuel rate beginning May 2006 be applied to SCE&G's
11	deferred fuel cost balance. In my opinion, this 2-year recovery
12	option strikes a reasonable balance between South Carolina
13	ratepayers and SCE&G's shareholders.
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SCE&G'S PROPOSAL

18 Q. WHAT IS SCE&G'S CURRENT BASE FUEL RATE?

The current rate (effective May 2005 – April 2006) is 22.56 mills per kWh. This rate resulted from a settlement in SCE&G's last base fuel rate case (Docket No. 2005-2-E). As part of that settlement, the base fuel rate included an adjustment to recover SCE&G's estimated \$37.9 million unrecovered fuel cost balance through April 2005 over 2 years. The 2-year deferred recovery was designed to mitigate adverse rate impacts caused by significant increases in SCE&G's fuel costs.

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1	Q.	WHAT BASE FUEL RATE HAS SCE&G PROPOSED IN THIS
2		CASE?
3 4 5 6	A.	SCE&G has proposed a 26.01 mills per kWh base fuel rate, which reflects a 3.45 mills per kWh (15.3 percent) increase in the current 22.56 mills per kWh base fuel rate. This proposed increase follows the 4.92 mills per kWh (27.9 percent) increase that SCE&G received in its 2005 fuel case.
7	Q.	DOES SCE&G'S PROPOSAL CONTINUE THE RECENT
8		UPWARD TREND IN ITS BASE FUEL RATE?
9	Α.	Yes. If the Commission approves SCE&G's proposed base fuel rate, the
10		fuel component of SCE&G's base rates will have increased by 8.37 mills
11		per kWh (nearly 47.5 percent) in 2 years.
12	Q.	WHAT EFFECT WILL SCE&G'S PROPOSED BASE FUEL RATE
13		HAVE ON CUSTOMERS' BILLS?
14	Α.	The proposed base fuel rate will increase the base fuel component of
15		customers' bills by more than 15 percent. As shown in Exhibit DWG-1,
16		annual electricity cost increases for typical residential and commercial
17		customers range from 3.56 percent to 4.32 percent, while large, higher
18		load factor industrial customers could see annual increases exceeding 7
19		percent. In other words, SCE&G's proposed base fuel rate will have a
20		significant effect on electricity bills, especially bills paid by larger, higher
21		load factor customers.
22	Q.	WHAT ARE THE PRINCIPAL DRIVERS BEHIND THIS LARGE
23		INCREASE IN SCE&G'S BASE FUEL RATE?
24	Α.	
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⁶ See direct testimony of SCE&G witnesses Gerhard Haimberger and Rose Jackson and
. As Mr. Haimberger notes (direct testimony at 5), coal prices have stabilized at

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6	Q.	DOES THE PROPOSED RATE INCLUDE AN ADJUSTMENT TO
7	v.	RECOVER SCE&G'S DEFERRED FUEL COST BALANCE?
8	Α.	Yes. SCE&G estimates that its accumulated deferred fuel cost balance at
9		the end of April 2006 will be approximately \$38.4 million—almost the
10		same as its estimated \$37.9 million under-recovery through April 2005.
11		SCE&G designed its proposed 26.01 mills per kWh base fuel rate to
12		recover not only its expected fuel costs for May 2006 through April 2007,
13		but also the \$38.4 million unrecovered balance.
11	Q.	IF SCE&G'S BASE FUEL RATE IS NOT CHANGED, WILL ITS
14 15	Q.	DEFERRED FUEL COST BALANCE INCREASE?
16	Α.	Yes. Using SCE&G's fuel cost and sales forecasts, I estimate that its
17		deferred fuel cost balance will grow to more than \$77 million by April
18		2007 if the current base fuel rate is not increased. (See Exhibit DWG-2.)
40	0	SHOULD THE COMMISSION APPROVE SCE&G'S PROPOSED
19	Q.	BASE FUEL RATE?
20		No. I recommend that the Commission reject SCE&G's proposed 26.01
21	A.	No. I recommend that the Commission reject select 5 proposed approve the
22		mills per kWh base fuel rate. Instead, the Commission should approve the
23		alternative rate proposal that I decided
24		escalation in fuel costs is not unique to SCE&G. During this period of
25		increasing costs, the Commission should attempt to balance the adverse

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rate impacts on consumers with SCE&G's right to recover its reasonable

1		and prudent fuel costs in a timely manner. In my opinion, my alternative
2		proposal does a better job of matching these competing objectives.
3		ALTERNATIVE PROPOSAL
4	Q.	HAVE YOU DEVELOPED AN ALTERNATIVE BASE FUEL RATE
5		PROPOSAL?
6	Α.	Yes. I recommend setting the rate to spread collection of SCE&G's
7		estimated \$38.4 million deferred fuel cost balance (through April 2006)
8		over two years. Under this option, SCE&G's base fuel rate for May 2006
9		 April 2007 would be 25.15 mills per kWh—or 0.86 mills per kWh less
10		than SCE&G's proposed 26.01 mills per kWh. (See Exhibit DWG-3.)
11	Q.	DOES THIS OPTION PROVIDE SCE&G A REASONABLE
12		OPPORTUNITY TO RECOVER ITS DEFERRED FUEL COSTS?
13	A.	Yes. Although this option is premised on a 2-year deferred recovery
14		period, its operation would provide SCE&G an opportunity to recover its
15		deferred fuel cost balance determined in this case during the 12 months in
16		which a new base fuel rate is in effect. More specifically, to meet this
17		objective, I recommend that the first revenue collected under the new base
18		fuel rate beginning May 2006 be applied to SCE&G's deferred fuel cost
19		balance. In my opinion, this 2-year recovery option strikes a reasonable
20		balance between South Carolina ratepayers and SCE&G's shareholders.
21	Q.	HAS THE COMMISSION APPROVED A SIMILAR PROPOSAL
22		BEFORE?
23	A.	Yes. In SCE&G's last base fuel rate case (Docket No. 2005-2-E), the
24		Commission approved an identical cost-recovery method.

1	Q.	UNDER YOUR RECOMMENDED ALTERNATIVE, WHAT IS
2		SCE&G'S ESTIMATED DEFERRED FUEL COST BALANCE
3		THROUGH APRIL 2007?
4	Α.	The estimated under-recovery through April 2007 is approximately \$19.5
5		million. (See Exhibit DWG-4.)
6	Q.	IS YOUR RECOMMENDED ALTERNATIVE IN THE PUBLIC
7		INTEREST?
8	Α.	Yes. My recommended base fuel rate would:
9		■ Mitigate the adverse rate impacts caused by SCE&G's proposal
10		while giving SCE&G a reasonable opportunity to recover its fuel
11		costs.
12		■ Increase SCE&G's incentive through regulatory lag to minimize
13		fuel costs.
14		RELATED FUEL COST ISSUES
15	Q.	DID YOU IDENTIFY SPECIFIC FUEL-RELATED ISSUES THAT
	~·	
16	Q.	DESERVE FURTHER SCRUTINY AND EVALUATION?
	A.	DESERVE FURTHER SCRUTINY AND EVALUATION? Yes.
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16 17 18 19 20 21 22	A.	Yes.

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9	A.	Yes.						
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⁹ See SCE&G's response to
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19	Q.	DOES THIS COMPLETE YOUR DIRECT TESTIMONY?
20	Α.	Yes.

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STATE OF SOUTH CAROLINA BEFORE THE SOUTH CAROLINA PUBLIC SERVICE COMMISSION

DOCKET NO. 2006-2-E

SOUTH CAROLINA ELECTRIC & GAS COMPANY ANNUAL REVIEW OF BASE RATES FOR FUEL COSTS

EXHIBITS TO THE
REDACTED DIRECT TESTIMONY OF
DR. DENNIS W. GOINS
ON BEHALF OF
CMC STEEL SOUTH CAROLINA

March 2006

EXHIBIT DWG-1 PAGE 1 OF 5

SCE&G'S RESPONSE TO SCEUC 1-6

SOUTH CAROLINA ELECTRIC & GAS COMPANY SCEUC INTERROGATORIES – SET NO. 1 DOCKET NO. 2006-2-E

QUESTION NO. 1-6

Please provide a breakdown of any cost increase, both in dollar and percentage terms, for the typical residential, commercial and industrial consumer.

ANSWER NO. 1-6

See attached.

Effect of Fuel Factor Change on Residential Customers

(For Rate 8 @ 1,000 kWh per Month)

Current Fuel Factor

Proposed Fuel Factor

Impact of Rev. Tax

\$0.02256

\$0.02601

0.00002

Current Annual Bill

Proposed Annual Bill

Percentage Increase

\$1,168.09

\$1,209.73

3.56%

Current Average per kWh

Proposed Average per kWh

\$0.09734

\$0.10081

Effect of Fuel Factor Change on Commercial Customers

(For Rate 20 @ 150,000 kWh per Month) (For Rate 20 @ 500 kva per Month)

Current Fuel Factor

Proposed Fuel Factor

Impact of Rev. Tax

\$0.02256

\$0.02601

0.00002

Current Annual Bill

Proposed Annual Bill

Percentage Increase

\$144,588.00

\$150,834.00

4.32%

Current Average per kWh

Proposed Average per kWh

\$0.08033

\$0.08380

Effect of Fuel Factor Change on Industrial Customers (For Rate 23 @ 10,000 kW Demand and 90% Load Factor per Month)

Current Fuel Factor

Proposed Fuel Factor

Impact of Rev. Tax

\$0.02256

\$0.02601

\$0.00002

Current Annual Bill

Proposed Annual Bill

Percentage Increase

\$3,830,179.20

\$4,103,754.00

7.14%

Current Average per kWh

Proposed Average per kWh

\$0.04858

\$0.05205

Exhibit DWG-2 Page 1 of 1

SCE&G Fuel Costs: May 2006 - April 2007: Base Fuel Rate Unchanged

•	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
1. Total Fuel Costs (000\$)	41,782	55,743	65,636	63,749	51,135	49,469	55,148	43,766	49,269	40,757	43,901	42,920
2. Total System GWh	1,851	2,163	2,360	2,393	2,229	1,895	1,738	1,872	2,037	1,881	1,831	1,735
3. Fuel Cost (\$/k\Vh)	0.02257	0.02577	0.02781	0.02664	0.02294	0.02611	0.03173	0.02338	0.02419	0.02167	0.02398	0.02474
4. Base Fuel Rate (\$/kW)	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256	0.02256
5. Diff (\$/kWh)	0.00001	0.00321	0.00525	0.00408	0.00038	0.00355	0.00917	0.00082	0.00163	(0.00089)	0.00142	0.00218
6. Retail GWh	1,727	2,027	2,210	2,244	2,105	1,784	1,627	1,745	1,907	1,764	1,713	1,617
7. Under(Over)-Recovery (000\$)	17	6,507	11,603	9,156	800	6,333	14,920	1,431	3,108	(1,570)	2,432	3,525
8. Fixed Capacity Charges (000\$)	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584
9. Net Under(Over)-Recovery (000\$)	(1,566)	4,923	10,019	7,572	(784)	4,750	13,336	(153)	1,525	(3,154)	849	1,941
10. Cumulative Under(Over) (000\$)	\$36,828	\$41,751	\$51,770	\$59,342	\$58,558	\$63,308	\$76,644	\$76,491	\$78,016	\$74,862	\$75,711	\$77,653
Under(Over)-Recovery 4/06 (000\$)	\$38,394											

Exhibit DWG-3 Page 1 of 1

(ecommended SCE&G Base Fuel Rate: May 2006 - April 2007

Re	Recommended SCE&G Base Fuel Rate: May 2006 - April 2007		
-	Total Fuel Costs May 2006 - April 2007	\$ 603,	\$ 603,275,000
2.	Total System - Intersystem GWh May 2006 - April 2007		23,985
က်	Fuel Cost (\$/kWh)		0.02515
4.	Fixed Capacity Charges (\$/kWh)		0.0000.0
5.	Net Fuel Cost (\$/kWh)		0.02515
Ġ.	Under(Over)-Recovery through April 2006	€	38,394
7.	Retail GWh May 2006 - April 2005		22,470
œ	2-Year Deferral Rate: Prior Under-Recovery (\$/kWh)		0.0000.0
တ်	Recommended Base Fuel Rate 2-Yr Deferral (\$/kWh) [5+8]		0.02515

Exhibit DWG-4 Page 1 of 1

SCE&G Fuel Costs: May 2006 - April 2007: 2-Year Deferred Recovery

	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
1. Total Fuel Costs (000\$)	41,782	55,743	65,636	63,749	51,135	49,469	55,148	43,766	49,269	40,757	43,901	42,920
2. Total System GWh	1,851	2,163	2,360	2,393	2,229	1,895	1,738	1,872	2,037	1,881	1,831	1,735
3. Fuel Cost (\$/kWh)	0.02257	0.02577	0.02781	0.02664	0.02294	0.02611	0.03173	0.02338	0.02419	0.02167	0.02398	0.02474
4. Base Fuel Rate (\$/kW)	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515	0.02515
5. Diff (\$/kWh)	(0.00258)	0.00062	0.00266	0.00149	(0.00221)	0.00096	0.00658	(0.00177)	(0:000086)	(0.00348)	(0.00117)	(0.00041)
6. Retail GWh	1,727	2,027	2,210	2,244	2,105	1,784	1,627	1,745	1,907	1,764	1,713	1,617
7. Under(Over)-Recovery (000\$)	(4,456)	1,257	5,879	3,344	(4,652)	1,713	10,706	(3,089)	(1,831)	(6,139)	(2,004)	(663)
8. Fixed Capacity Charges (000\$)	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584
9. Net Under(Over)-Recovery (000\$)	(6:039)	(327)	4,295	1,760	(6,236)	129	9,122	(4,672)	(3,414)	(7,722)	(3,588)	(2,247)
10. Cumulative Under(Over) (000\$)	\$32,355	\$32,028	\$36,323	\$38,083	\$31,847	\$31,976	\$41,098	\$36,426	\$33,012	\$25,290	\$21,702	\$19,455
Under(Over)-Recovery 4/06 (000\$)	\$38,394											
Retail GWh 5/06 - 4/07	22,470											
2-Year Deferral Rate (\$/kWh)	0.00000											
Total Fuel Costs (000\$)	603,275											
Total System - Intersystem GWh	23,985											
Fuel Cost (\$/kWh)	0.02515											
Fixed Capacity Charges (\$/kWh)	0.00000											
Net Fuel Cost (\$/kVVh)	0.02515											
Base Fuel Rate 2-Yr Deferral	\$0.02515											

APPENDIX A

QUALIFICATIONS OF

DENNIS W. GOINS

DENNIS W. GOINS

PRESENT POSITION

Economic Consultant, Potomac Management Group, Alexandria, Virginia.

AREAS OF QUALIFICATION

- Competitive Market Analysis
- Costing and Pricing Energy-Related Goods and Services
- Utility Planning and Operations
- Litigation Analysis, Strategy Development, Expert Testimony

PREVIOUS POSITIONS

- Vice President, Hagler, Bailly & Company, Washington, DC.
- Principal, Resource Consulting Group, Inc., Cambridge, Massachusetts.
- Senior Associate, Resource Planning Associates, Inc., Cambridge, Massachusetts.
- Economist, North Carolina Utilities Commission, Raleigh, North Carolina.

EDUCATION

College	Major	Degree
Wake Forest University	Economics	BA
North Carolina State University	Economics	ME
North Carolina State University	Economics	PhD

RELEVANT EXPERIENCE

Dr. Goins specializes in pricing, planning, and market structure issues affecting firms that buy and sell products in electricity and natural gas markets. He has extensive experience in evaluating competitive market conditions, analyzing power and fuel requirements, prices, market operations, and transactions, developing product pricing strategies, setting rates for energy-related products and services, and negotiating power supply and natural gas contracts for private and public entities. He has participated in more than 100 cases as an expert on competitive market issues, utility restructuring, power market planning and operations, utility mergers, rate design, cost of service, and management prudence

before the Federal Energy Regulatory Commission, the General Accounting Office, the First Judicial District Court of Montana, the Circuit Court of Kanawha County, West Virginia, and regulatory commissions in Alabama, Arizona, Arkansas, Colorado, Florida, Georgia, Idaho, Illinois, Kentucky, Louisiana, Maine, Massachusetts, Minnesota, Mississippi, New Jersey, New York, North Carolina, Ohio, Oklahoma, South Carolina, Texas, Utah, Vermont, Virginia, and the District of Columbia. He has also prepared an expert report on behalf of the United States regarding pricing and contract issues in a case before the United States Court of Federal Claims.

PARTICIPATION IN REGULATORY, ADMINISTRATIVE, AND COURT PROCEEDINGS

- Entergy Gulf States Inc., before the Public Utilities Commission of Texas, PUC Docket No. 31544/ SOAH Docket No. 473-06-0092 (2006), on behalf of Texas Cities, re transition to competition rider.
- 2. Idaho Power Company, before the Idaho Public Utilities Commission, Case No. IPC-E-05-28 (2006), on behalf of the U.S. Department of Energy (Federal Executive Agencies), re cost-of-service and rate design issues.
- 3. Alabama Power Company, before the Alabama Public Service Commission, Docket No. 18148 (2005), on behalf of SMI Steel-Alabama, re energy cost recovery.
- 4. Florida Power & Light Company, before the Florida Public Service Commission, Docket No. 050001-EI (2005), on behalf of the U.S. Air Force (Federal Executive Agencies), re fuel and capacity cost recovery.
- 5. Entergy Gulf States Inc., before the Public Utilities Commission of Texas, PUC Docket No. 31315/ SOAH Docket No. 473-05-8446 (2005), on behalf of Texas Cities, re incremental purchased capacity cost rider.
- 6. Florida Power & Light Company, before the Florida Public Service Commission, Docket No. 050045-EI (2005), on behalf of the U.S. Air Force (Federal Executive Agencies), re cost-of-service and interruptible rate issues.
- 7. Arkansas Electric Cooperative Corporation, before the Arkansas Public Service Commission, Docket No. 05-042-U (2005), on behalf of Nucor Steel and Nucor-Yamato Steel, re power plant purchase.
- 8. Arkansas Electric Cooperative Corporation, before the Arkansas Public Service Commission, Docket No. 04-141-U (2005), on behalf of Nucor Steel and Nucor-Yamato Steel, re cost-of-service and interruptible rate issues.
- 9. Dominion North Carolina Power, before the North Carolina Utilities Commission, Docket No. E-22, Sub 412 (2005), on behalf of Nucor Steel-Hertford, re cost-of-service and interruptible rate issues.

10. Public Service Company of Colorado, before the Colorado Public Utilities Commission, Docket No. 04S-164E (2004), on behalf of the U.S. Air Force (Federal Executive Agencies), re cost-of-service and interruptible rate issues.

- 11. CenterPoint Energy Houston Electric, LLC, et al., before the Public Utility Commission of Texas, PUC Docket No. 29526 (2004), on behalf of the Coalition of Commercial Ratepayers, re stranded cost true-up balances.
- 12. PacifiCorp, before the Utah Public Service Commission, Docket No. 04-035-11 (2004), on behalf of the U.S. Air Force (United States Executive Agencies), re time-of-day rate design issues.
- 13. Arizona Public Service Company, before the Arizona Corporation Commission, Docket No. E-01345A-03-0347 (2004), on behalf of the U.S. Air Force (Federal Executive Agencies), re retail cost allocation and rate design issues.
- 14. Idaho Power Company, before the Idaho Public Utilities Commission, Case No. IPC-E-03-13 (2004), on behalf of the U.S. Department of Energy (Federal Executive Agencies), re retail cost allocation and rate design issues.
- 15. PacifiCorp, before the Utah Public Service Commission, Docket No. 03-2035-02 (2004), on behalf of the U.S. Air Force (United States Executive Agencies), re retail cost allocation and rate design issues.
- 16. Dominion Virginia Power, before the Virginia State Corporation Commission, Case No. PUE-2000-00285 (2003), on behalf of Chaparral (Virginia) Inc., re recovery of fuel costs.
- 17. Jersey Central Power & Light Company, before the New Jersey Board of Public Utilities, BPU Docket No. ER02080506, OAL Docket No. PUC-7894-02 (2002-2003), on behalf of New Jersey Commercial Users, re retail cost allocation and rate design issues.
- 18. Public Service Electric and Gas Company, before the New Jersey Board of Public Utilities, BPU Docket No. ER02050303, OAL Docket No. PUC-5744-02 (2002-2003), on behalf of New Jersey Commercial Users, re retail cost allocation and rate design issues.
- 19. South Carolina Electric & Gas Company, before the South Carolina Public Service Commission, Docket No. 2002-223-E (2002), on behalf of SMI Steel-SC, re retail cost allocation and rate design issues.

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- 20. Montana Power Company, before the First Judicial District Court of Montana, Great Falls Tribune et al. v. the Montana Public Service Commission, Cause No. CDV2001-208 (2002), on behalf of a media consortium (Great Falls Tribune, Billings Gazette, Montana Standard, Helena Independent Record, Missoulian, Big Sky Publishing, Inc. dba Bozeman Daily Chronicle, the Montana Newspaper Association, Miles City Star, Livingston Enterprise, Yellowstone Public Radio, the Associated Press, Inc., and the Montana Broadcasters Association), re public disclosure of allegedly proprietary contract information.
- 21. Louisville Gas & Electric *et al.*, before the Kentucky Public Service Commission, Administrative Case No. 387 (2001), on behalf of Gallatin Steel Company, re adequacy of generation and transmission capacity in Kentucky.
- 22. PacifiCorp, before the Utah Public Service Commission, Docket No. 01-035-01 (2001), on behalf of Nucor Steel, re retail cost allocation and rate design issues.
- 23. TXU Electric Company, before the Public Utilities Commission of Texas, PUC Docket No. 23640/ SOAH Docket No. 473-01-1922 (2001), on behalf of Nucor Steel, re fuel cost recovery.
- 24. FPL Group *et al.*, before the Federal Energy Regulatory Commission, Docket No. EC01-33-000 (2001), on behalf of Arkansas Electric Cooperative Corporation, Inc., re merger-related market power issues.
- 25. Entergy Mississippi, Inc., et al., before the Mississippi Public Service Commission, Docket No. 2000-UA-925 (2001), on behalf of Birmingham Steel-Mississippi, re appropriate regulatory conditions for merger approval.
- 26. TXU Electric Company, before the Public Utilities Commission of Texas, PUC Docket No. 22350/ SOAH Docket No. 473-00-1015 (2000), on behalf of Nucor Steel, re unbundled cost of service and rates.
- 27. PacifiCorp, before the Utah Public Service Commission, Docket No. 99-035-10 (2000), on behalf of Nucor Steel, re using system benefit charges to fund demand-side resource investments.
- 28. Entergy Arkansas, Inc. *et al.*, before the Arkansas Public Service Commission, Docket No. 00-190-U (2000), on behalf of Nucor-Yamato Steel and Nucor Steel-Arkansas, re the development of competitive electric power markets in Arkansas.
- 29. Entergy Arkansas, Inc. *et al.*, before the Arkansas Public Service Commission, Docket No. 00-048-R (2000), on behalf of Nucor-Yamato Steel and Nucor Steel-Arkansas, re generic filing requirements and guidelines for market power analyses.

30. ScottishPower and PacifiCorp, before the Utah Public Service Commission, Docket No. 98-2035-04 (1999), on behalf of Nucor Steel, re merger conditions to protect the public interest.

- 31. Dominion Resources, Inc. and Consolidated Natural Gas Company, before the Virginia State Corporation Commission, Case No. PUA990020 (1999), on behalf of the City of Richmond, re market power and merger conditions to protect the public interest.
- 32. Houston Lighting & Power Company, before the Public Utility Commission of Texas, Docket No. 18465 (1998) on behalf of the Texas Commercial Customers, re excess earnings and stranded-cost recovery and mitigation.
- 33. PJM Interconnection, LLC, before the Federal Energy Regulatory Commission, Docket No. ER98-1384 (1998) on behalf of Wellsboro Electric Company, re pricing low-voltage distribution services.
- 34. DQE, Inc. and Allegheny Power System, Inc., before the Federal Energy Regulatory Commission, Docket Nos. ER97-4050-000, ER97-4051-000, and EC97-46-000 (1997) on behalf of the Borough of Chambersburg, re market power in relevant markets.
- 35. GPU Energy, before the New Jersey Board of Public Utilities, Docket No. EO97070458 (1997) on behalf of the New Jersey Commercial Users Group, re unbundled retail rates.
- 36. GPU Energy, before the New Jersey Board of Public Utilities, Docket No. EO97070459 (1997) on behalf of the New Jersey Commercial Users Group, re stranded costs.
- 37. Public Service Electric and Gas Company, before the New Jersey Board of Public Utilities, Docket No. EO97070461 (1997) on behalf of the New Jersey Commercial Users Group, re unbundled retail rates.
- 38. Public Service Electric and Gas Company, before the New Jersey Board of Public Utilities, Docket No. EO97070462 (1997) on behalf of the New Jersey Commercial Users Group, re stranded costs.
- 39. DQE, Inc. and Allegheny Power System, Inc., before the Federal Energy Regulatory Commission, Docket Nos. ER97-4050-000, ER97-4051-000, and EC97-46-000 (1997) on behalf of the Borough of Chambersburg, Allegheny Electric Cooperative, Inc., and Selected Municipalities, re market power in relevant markets.
- 40. CSW Power Marketing, Inc., before the Federal Energy Regulatory Commission, Docket No.ER97-1238-000 (1997) on behalf of the Transmission Dependent Utility Systems, re market power in relevant markets.

41. Central Hudson Gas & Electric Corporation *et al.*, before the New York Public Service Commission, Case Nos. 96-E-0891, 96-E-0897, 96-E-0898, 96-E-0900, 96-E-0909 (1997), on behalf of the Retail Council of New York, re stranded-cost recovery.

- 42. Central Hudson Gas & Electric Corporation, supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0909 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
- 43. Consolidated Edison Company of New York, Inc., supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0897 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
- 44. New York State Electric & Gas Corporation, supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0891 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
- 45. Rochester Gas and Electric Corporation, supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0898 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
- 46. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 15015 (1996), on behalf of Nucor Steel-Texas, re real-time electricity pricing.
- 47. Central Power and Light Company, before the Public Utility Commission of Texas, Docket No. 14965 (1996), on behalf of the Texas Retailers Association, re cost of service and rate design.
- 48. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 95-1076-E (1996), on behalf of Nucor Steel-Darlington, re integrated resource planning.
- 49. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 13575 (1995), on behalf of Nucor Steel-Texas, re integrated resource planning, DSM options, and real-time pricing.
- 50. Arkansas Power & Light Company, et al., Notice of Inquiry to Consider Section 111 of the Energy Policy Act of 1992, before the Arkansas Public Service Commission, Docket No. 94-342-4 (1995), Initial Comments on behalf of Nucor-Yamato Steel Company, re integrated resource planning standards.
- 51. Arkansas Power & Light Company, et al., Notice of Inquiry to Consider Section 111 of the Energy Policy Act of 1992, before the Arkansas Public Service Commission, Docket No. 94-342-4 (1995), Reply Comments on behalf of Nucor-Yamato Steel Company, re integrated resource planning standards.

52. Arkansas Power & Light Company, et al., Notice of Inquiry to Consider Section 111 of the Energy Policy Act of 1992, before the Arkansas Public Service Commission, Docket No. 94-342-4 (1995), Final Comments on behalf of Nucor-Yamato Steel Company, re integrated resource planning standards.

- 53. South Carolina Pipeline Corporation, before the South Carolina Public Service Commission, Docket No. 94-202-G (1995), on behalf of Nucor Steel, re integrated resource planning and rate caps.
- 54. Gulf States Utilities Company, before the United States Court of Federal Claims, *Gulf States Utilities Company v. the United States*, Docket No. 91-1118C (1994, 1995), on behalf of the United States, re electricity rate and contract dispute litigation.
- 55. American Electric Power Corporation, before the Federal Energy Regulatory Commission, Docket No. ER93-540-000 (1994), on behalf of DC Tie, Inc., re costing and pricing electricity transmission services.
- 56. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 13100 (1994), on behalf of Nucor Steel-Texas, re real-time electricity pricing.
- 57. Carolina Power & Light Company, *et al.*, Proposed Regulation Governing the Recovery of Fuel Costs by Electric Utilities, before the South Carolina Public Service Commission, Docket No. 93-238-E (1994), on behalf of Nucor Steel-Darlington, re fuel-cost recovery.
- 58. Southern Natural Gas Company, before the Federal Energy Regulatory Commission, Docket No. RP93-15-000 (1993-1995), on behalf of Nucor Steel-Darlington, re costing and pricing natural gas transportation services.
- 59. West Penn Power Company, et al., v. State Tax Department of West Virginia, et al., Civil Action No. 89-C-3056 (1993), before the Circuit Court of Kanawha County, West Virginia, on behalf of the West Virginia Department of Tax and Revenue, re electricity generation tax.
- 60. Carolina Power & Light Company, et al., Proceeding Regarding Consideration of Certain Standards Pertaining to Wholesale Power Purchases Pursuant to Section 712 of the 1992 Energy Policy Act, before the South Carolina Public Service Commission, Docket No. 92-231-E (1993), on behalf of Nucor Steel-Darlington, re Section 712 regulations.
- 61. Mountain Fuel Supply Company, before the Public Service Commission of Utah, Docket No. 93-057-01 (1993), on behalf of Nucor Steel-Utah, re costing and pricing retail natural gas firm, interruptible, and transportation services.
- 62. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 11735 (1993), on behalf of the Texas Retailers Association, re retail cost-of-service and rate design.

63. Virginia Electric and Power Company, before the Virginia State Corporation Commission, Case No. PUE920041 (1993), on behalf of Philip Morris USA, re cost of service and retail rate design.

- 64. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 92-209-E (1992), on behalf of Nucor Steel-Darlington.
- 65. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Rate Design (1992), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 66. Georgia Power Company, before the Georgia Public Service Commission, Docket Nos. 4091-U and 4146-U (1992), on behalf of Amicalola Electric Membership Corporation.
- 67. PacifiCorp, Inc., before the Federal Energy Regulatory Commission, Docket No. EC88-2-007 (1992), on behalf of Nucor Steel-Utah.
- 68. South Carolina Pipeline Corporation, before the South Carolina Public Service Commission, Docket No. 90-452-G (1991), on behalf of Nucor Steel-Darlington.
- 69. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 91-4-E, 1991 Fall Hearing, on behalf of Nucor Steel-Darlington.
- 70. Sonat, Inc., and North Carolina Natural Gas Corporation, before the North Carolina Utilities Commission, Docket No. G-21, Sub 291 (1991), on behalf of Nucor Corporation, Inc.
- 71. Northern States Power Company, before the Minnesota Public Utilities Commission, Docket No. E002/GR-91-001 (1991), on behalf of North Star Steel-Minnesota.
- 72. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase IV-Rate Design (1991), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 73. Houston Lighting & Power Company, before the Public Utility Commission of Texas, Docket No. 9850 (1990), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 74. General Services Administration, before the United States General Accounting Office, Contract Award Protest (1990), Solicitation No. GS-00P-AC87-91, Contract No. GS-00D-89-B5D-0032, on behalf of Satilla Rural Electric Membership Corporation, re cost of service and rate design.
- 75. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 90-4-E (1990 Fall Hearing), on behalf of Nucor Steel-Darlington, re fuel-cost recovery.

76. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase III-Rate Design (1990), on behalf of the Department of Energy, Strategic Petroleum Reserve, re cost of service and rate design.

- 77. Atlanta Gas Light Company, before the Georgia Public Service Commission, Docket No. 3923-U (1990), on behalf of Herbert G. Burris and Oglethorpe Power Corporation, re anticompetitive pricing schemes.
- 78. Ohio Edison Company, before the Ohio Public Utilities Commission, Case No. 89-1001-EL-AIR (1990), on behalf of North Star Steel-Ohio, re cost of service and rate design.
- 79. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase III-Cost of Service/Revenue Spread (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 80. Northern States Power Company, before the Minnesota Public Utilities Commission, Docket No. E002/GR-89-865 (1989), on behalf of North Star Steel-Minnesota.
- 81. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase III-Rate Design (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 82. Utah Power & Light Company, before the Utah Public Service Commission, Case No. 89-039-10 (1989), on behalf of Nucor Steel-Utah and Vulcraft, a division of Nucor Steel.
- 83. Soyland Power Cooperative, Inc. v. Central Illinois Public Service Company, Docket No. EL89-30-000 (1989), before the Federal Energy Regulatory Commission, on behalf of Soyland Power Cooperative, Inc., re wholesale contract pricing provisions
- 84. Gulf States Utilities Company, before the Public Utility Commission of Texas, Docket No. 8702 (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 85. Houston Lighting and Power Company, before the Public Utility Commission of Texas, Docket No. 8425 (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
- 86. Northern Illinois Gas Company, before the Illinois Commerce Commission, Docket No. 88-0277 (1989), on behalf of the Coalition for Fair and Equitable Transportation, re retail gas transportation rates.
- 87. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 79-7-E, 1988 Fall Hearing, on behalf of Nucor Steel-Darlington, re fuel-cost recovery.

88. Potomac Electric Power Company, before the District of Columbia Public Service Commission, Formal Case No. 869 (1988), on behalf of Peoples Drug Stores, Inc., re cost of service and rate design.

- 89. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 88-11-E (1988), on behalf of Nucor Steel-Darlington.
- 90. Northern States Power Company, before the Minnesota Public Utilities Commission, Docket No. E-002/GR-87-670 (1988), on behalf of the Metalcasters of Minnesota.
- 91. Ohio Edison Company, before the Ohio Public Utilities Commission, Case No. 87-689-EL-AIR (1987), on behalf of North Star Steel-Ohio.
- 92. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 87-7-E (1987), on behalf of Nucor Steel-Darlington.
- 93. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase I (1987), on behalf of the Strategic Petroleum Reserve.
- 94. Gulf States Utilities Company, before the Public Utility Commission of Texas, Docket No. 7195 (1987), on behalf of the Strategic Petroleum Reserve.
- 95. Gulf States Utilities Company, before the Federal Energy Regulatory Commission, Docket No. ER86-558-006 (1987), on behalf of Sam Rayburn G&T Cooperative.
- 96. Utah Power & Light Company, before the Utah Public Service Commission, Case No. 85-035-06 (1986), on behalf of the U.S. Air Force.
- 97. Houston Lighting & Power Company, before the Public Utility Commission of Texas, Docket No. 6765 (1986), on behalf of the Strategic Petroleum Reserve.
- 98. Central Maine Power Company, before the Maine Public Utilities Commission, Docket No. 85-212 (1986), on behalf of the U.S. Air Force.
- 99. Gulf States Utilities Company, before the Public Utility Commission of Texas, Docket Nos. 6477 and 6525 (1985), on behalf of North Star Steel-Texas.
- Ohio Edison Company, before the Ohio Public Utilities Commission, Docket No. 84-1359-EL-AIR (1985), on behalf of North Star Steel-Ohio.
- 101. Utah Power & Light Company, before the Utah Public Service Commission, Case No. 84-035-01 (1985), on behalf of the U.S. Air Force.

102. Central Vermont Public Service Corporation, before the Vermont Public Service Board, Docket No. 4782 (1984), on behalf of Central Vermont Public Service Corporation.

- 103. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-15641 (1983), on behalf of the Strategic Petroleum Reserve.
- 104. Southwestern Power Administration, before the Federal Energy Regulatory Commission, Rate Order SWPA-9 (1982), on behalf of the Department of Defense.
- 105. Public Service Company of Oklahoma, before the Federal Energy Regulatory Commission, Docket Nos. ER82-80-000 and ER82-389-000 (1982), on behalf of the Department of Defense.
- 106. Central Maine Power Company, before the Maine Public Utilities Commission, Docket No. 80-66 (1981), on behalf of the Commission Staff.
- 107. Bangor Hydro-Electric Company, before the Maine Public Utilities Commission, Docket No. 80-108 (1981), on behalf of the Commission Staff.
- 108. Oklahoma Gas & Electric, before the Oklahoma Corporation Commission, Docket No. 27275 (1981), on behalf of the Commission Staff.
- 109. Green Mountain Power, before the Vermont Public Service Board, Docket No. 4418 (1980), on behalf of the PSB Staff.
- 110. Williams Pipe Line, before the Federal Energy Regulatory Commission, Docket No. OR79-1 (1979), on behalf of Mapco, Inc.
- 111. Boston Edison Company, before the Massachusetts Department of Public Utilities, Docket No. 19494 (1978), on behalf of Boston Edison Company.
- 112. Duke Power Company, before the North Carolina Utilities Commission, Docket No. E-7, Sub 173, on behalf of the Commission Staff.
- Duke Power Company, before the North Carolina Utilities Commission, Docket No. E-100, Sub 32, on behalf of the Commission Staff.
- 114. Virginia Electric & Power Company, before the North Carolina Utilities Commission, Docket No. E-22, Sub 203, on behalf of the Commission Staff.
- 115. Virginia Electric & Power Company, before the North Carolina Utilities Commission, Docket No. E-22, Sub 170, on behalf of the Commission Staff.
- 116. Southern Bell Telephone Company, before the North Carolina Utilities Commission, Docket No. P-5, Sub 48, on behalf of the Commission Staff.
- Western Carolina Telephone Company, before the North Carolina Utilities Commission, Docket No. P-58, Sub 93, on behalf of the Commission Staff.

118. Natural Gas Ratemaking, before the North Carolina Utilities Commission, Docket No. G-100, Sub 29, on behalf of the Commission Staff.

- 119. General Telephone Company of the Southeast, before the North Carolina Utilities Commission, Docket No. P-19, Sub 163, on behalf of the Commission Staff.
- 120. Carolina Power and Light Company, before the North Carolina Utilities Commission, Docket No. E-2, Sub 264, on behalf of the Commission Staff.
- 121. Carolina Power and Light Company, before the North Carolina Utilities Commission, Docket No. E-2, Sub 297, on behalf of the Commission Staff.
- 122. Duke Power Company, *et al.*, Investigation of Peak-Load Pricing, before the North Carolina Utilities Commission, Docket No. E-100, Sub 21, on behalf of the Commission Staff.
- 123. Investigation of Intrastate Long Distance Rates, before the North Carolina Utilities Commission, Docket No. P-100, Sub 45, on behalf of the Commission Staff.